

IRS TAX TIP 2003-74

APPEAL RIGHTS

Are you in the middle of a disagreement with the IRS? One of the guaranteed rights for all taxpayers is the right to appeal, according to the IRS. If you disagree with the IRS about the amount of your tax liability or about proposed collection actions, you have the right to ask the IRS Appeals Office to review your case.

IRS Publication 1, "Your Rights as a Taxpayer," explains some of your most important taxpayer rights. During their contact with taxpayers, IRS employees are required to explain and protect these taxpayer rights, including the right to appeal.

The IRS appeals system is for people who do not agree with the results of an examination of their tax returns or other adjustments to their tax liability. In addition to examinations, you can appeal many other things, including:

- Collection actions such as liens, levies, seizures, installment agreement terminations, and rejected offers-in-compromise
- Penalties and interest
- Employment tax adjustments and the trust fund recovery penalty

Appeals conferences are informal meetings. The local Appeals Office, which is independent of the IRS office that proposed the disputed action, can sometimes resolve an appeal by telephone or through correspondence.

The IRS also offers an option called Fast Track Mediation, during which an appeals or settlement officer attempts to help the taxpayer and the IRS reach a mutually satisfactory solution. Most cases that are not docketed in court qualify for fast track mediation. Fast Track Mediation doesn't eliminate or replace existing dispute resolution options, including your opportunity to request a conference with a manager or a hearing before Appeals. You may withdraw from the mediation process at any time.

When attending an informal meeting or pursuing mediation, you may represent yourself, or you can be represented by an attorney, certified public accountant, or individual enrolled to practice before the IRS. If you represent yourself, you can obtain assistance from specially trained Customer Service Representatives. Find their telephone numbers through the Appeals portion of the IRS Web site at *IRS.gov/appeals*.

If you and the IRS Appeals Officer cannot reach agreement, or if you prefer not to appeal within the IRS, you may take your disagreement to federal court. But taxpayers can settle most differences without expensive and time-consuming court trials.

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Further information on the appeals process is available in IRS Publication 5, "Your Appeal Rights and How to Prepare a Protest If You Don't Agree," Pub. 556, "Examination of Returns, Appeal Rights and Claims for Refunds," Pub. 1660, "Collection Appeal Rights (for Liens, Levies, and Seizures)," and Pub. 3605, "Fast Track Mediation." To get copies of IRS publications, visit the IRS Web site at *IRS.gov* or call toll-free 1-800-TAX-FORM (1-800-829-3676).

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